

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Thomas A. Buttney
DOCKET NO.: 06-24111.001-R-1
PARCEL NO.: 19-03-306-012-0000

The parties of record before the Property Tax Appeal Board are Thomas A. Buttney, the appellant, and the Cook County Board of Review.

The subject property consists of a 53-year-old, one and one-half story, single-family dwelling of frame construction containing 1,558 square feet of living area and sited on a 10,033 square foot lot. Features of the residence include one full bathroom, a full-unfinished basement, air-conditioning and a two and one-half car detached garage. The subject is located in Lake Township, Cook County.

The appellant appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the subject as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on seven properties suggested as comparable to the subject. The appellant also submitted a one-page brief, photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables as well as a copy of the board of review's decision.

Based on the appellant's documents, the seven suggested comparables consist of one-story, one and one-half story or two-story, single-family dwellings of masonry or frame construction with the same neighborhood code as the subject. The improvements range in size from 675 to 2,170 square feet of living area and range in age from 57 to 129 years. The comparables contain one, one and one-half or two full bathrooms. One comparable has a full-unfinished basement and four comparables contain a two-car

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 9,230
IMPR.: \$ 15,470
TOTAL: \$ 24,700

Subject only to the State multiplier as applicable.

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detached garage. The improvement assessments range from \$7.24 to \$18.30 per square foot of living area. The seven suggested land comparables range in size from 8,316 to 13,799 square feet with land assessments ranging from \$0.75 to \$0.92 per square foot.

At hearing, the appellant argued it was unfair that the subject's 2006 assessment increased by approximately 75% from 2003. In addition, the appellant highlighted various differences and discrepancies associated with the appellant's comparables. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$24,700, with \$15,470 or \$9.93 per square foot of living area apportioned to the improvement and \$9,230 or \$0.92 per square foot apportioned to the land. In support of the assessment, the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with one and one-half story, single-family dwellings of frame construction located within ¼ mile of the subject. The improvements range in size from 1,156 to 1,584 square feet of living area and range in age from 46 to 90 years. The comparables contain one full bathroom. Two comparables contain a full-unfinished basement and a one-car or two-car garage. The improvement assessments range from \$11.29 to \$14.43 per square foot of living area. The three suggested land comparables range in size from 3,780 to 5,000 square feet with land assessments ranging from \$0.92 to \$1.08 per square foot.

At hearing, the board's representative stated that the board's comparables are similar to the subject in size, design, age, amenities and location and indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Regarding the improvement, the Board finds the board of review's comparables to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, amenities, construction and location and have improvement assessments ranging from \$11.29 to \$14.43 per square foot of living area. The subject's per square foot improvement assessment of \$9.93 falls below the range established by these properties. The Board finds the appellant's comparables less similar overall to the subject in improvement size, exterior construction, design and/or amenities. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

Regarding the land, the Board finds the appellant's comparables to be the most similar properties to the subject in size and location. The seven parcels range in size from 8,316 to 13,799 square feet and have land assessments ranging from \$0.75 to \$0.92 per square foot. The subject's per square foot land assessment of \$0.92 falls within the range established by these properties. The board's comparables are accorded less weight because they differ from the subject in size. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot land assessment is supported by similar properties contained in the record.

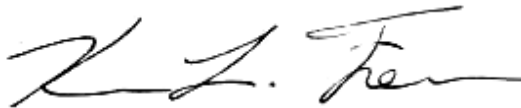
Finally, the Board finds the appellant's argument that the subject's 2006 assessment increased by approximately 75% from 2003 unpersuasive. The fact that the subject's assessment may have increased by a greater percentage than other properties in the subject's neighborhood does not support the contention of unequal treatment. The cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review v. Property Tax Appeal Board, 544 N.E.2d at 771. That is properties with similar market values should have similar assessments. Unequal treatment in the assessment process is demonstrated when properties of similar market values are assessed at substantially different levels. The mere contention that assessments among neighboring properties changed from one year to the next at different rates does not demonstrate that the properties are assessed at substantially different levels of fair market value.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that either the subject's land or improvement is inequitably assessed by clear and convincing evidence and therefore, a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 14, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.